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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

1-187-2020-21/DSSL/1898

In exercise of the powers conferred by sub-rule (1) of rule 6 of the Goa Lotteries (Regulation) Rules, 2003, read with rule 3 of the Lotteries (Regulation) Rules, 2010 the Government of Goa hereby frames the following Bumper lottery scheme, namely: —

GOA STATE LOTTERIES

GOLDEN DIWALI BUMPER LOTTERY, DRAW ON 11-11-2021

PRIZE RANKS	NO. OF PRIZE	WINNER	RETAILER SUPER PRIZE	STOCKIST SUPER PRIZE	TOTAL AMOUNT	METHOD OF DRAW
1st	40	500000	25000	5000	21200000	40 times on 4 digit number with Series
2nd	40	100000	5000	1000	4240000	40 times on 4 digit number with Series
3rd	90	9000	900	100	900000	3 times on 4 digit number Common to All Series
4th	90	5000	500	50	499500	3 times on 4 digit number Common to All Series
5th	210	2000	180	20	462000	7 times on 4 digit number Common to All Series
6th	900	1000	100	10	999000	30 times on 4 digit number Common to All Series
7th	7500	500	45	5	4125000	250 times on 4 digit number Common to All Series
	8870	30330000	1791300	304200	32425500	55.34% of Face Value & 43.24% of MRP Value (Total 373 Results)

- (a) Name of the Lottery Scheme : GOLDEN DIWALI BUMPER.
- (b) Price of the Lottery Ticket : ₹ 250/- (MRP).
- (c) Total number of tickets printed : 300000 (Three Lakhs) tickets in Thirty Series (60 to 89) Numbering 0000 to 9999.
- (d) MRP Value of the Tickets Printed : ₹ 7,50,00,000/- (Seven Crores Fifty Lakhs only)
- (e) Face Value of the Tickets (MRP Less GST) : ₹ 5,85,93,750/- (Five Crores Eighty Five Lakhs Ninety Three Thousand Seven Hundred Fifty only).
- (f) Draw Time : 5.00 p.m. Onwards.
- (g) Periodicity of the Draw : Yearly.
- (h) Prize Structure : As mentioned above.
- (i) The amount offered as prize money : As mentioned above.
- (j) Procedure of Draw : As mentioned above.
- (k) All the prizes above worth Rs.10,000/- will be liable to claim directly from Goa Government as per rules.
- (l) Deduction of Prize Money : Income Tax shall be deducted as per the provision of Income Tax Act.
- (m) Prize Claim : Within 30 Days from the date of Draw.
- (n) One ticket can win prizes of one rank only, whichever is highest in terms of prize money. Holder of said ticket shall be entitled for all the prizes selected rank.
- (o) The place, where the draw shall be conducted : Directorate of Goa State Lotteries, Panjim, Goa.
- (p) All the tickets printed, shall have Logo and Imprint of the State with specimen signature, Date of Draw, time of Draw, Lottery Number with Series, QR Code or Bar Code.
- (q) Printer Name & Address : HKG Printers & Packagers Pvt, Ltd. 302, Shagun Vatika, Prag Narayan Road, Gokhale Marg, Lucknow, Uttar Pradesh – 226001.
- (r) Name of the Distributor : B. S. ENTERPRISES (LOTTERY DIVISION), UNIT OF GOLDWIN HEALTHCARE PVT. LTD. 201, BHAKTI PARK, MULUND (WEST), MUMBAI 400080.
- (s) Tickets to be sold in the proposed States : Kerala, Maharashtra, Punjab, Goa, Sikkim, Nagaland, Mizoram, Arunachal Pradesh, West Bengal.

Note: Details of Unsold Tickets, if any, shall be intimated by the Distributor before 5 minutes of the Draw time by means of electronic media or internet or physically.

This Notification shall come into force with effect from 11th November, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R & C).

Porvorim, 30th September, 2021.

Notification

1-187-2020-21/DSSL/Part-III/1899

In exercise of the powers conferred by sub-rule (1) of rule 6 of the Goa Lotteries (Regulation) Rules, 2003, read with rule 3 of the Lotteries (Regulation) Rules, 2010 and in supersession of the Government notification No.1-187-2020-21/DSSL/1521 dated 22nd June, 2021 published in Official Gazette, Extraordinary No. 3, Series I No. 12 dated 22nd June, 2021, the Government of Goa hereby frames the following weekly lottery schemes, namely: —

GOA STATE LOTTERIES

DEPARTMENT OF FINANCE (REVENUE & CONTROL DIVISION)

GOLDEN LAXMI EARTH MONDAY WEEKLY FROM DRAW NO. 14 W.E.F. 18-10-2021 ONWARDS

Prize RANK	NO. OF PRIZES	PRIZE AMOUNT	DRAW METHOD
1st	10	10,000	1 TIME ON 4 DIGITS (COMMON TO ALL SERIES)
2nd	10	5,000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
3rd	10	1000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
4th	10	500	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
5th	10	200	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
6th	3500	100	ON 350 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
TOTAL	3550	5,17,000	(Total 355 Results)

**GOLDEN LAXMI SUN TUESDAY WEEKLY FROM DRAW NO. 14 W.E.F. 19-10-2021 ONWARDS
(EXCEPT 2ND TUESDAY OF EVERY MONTH)**

PRIZE RANK	NO. OF PRIZES	PRIZE AMOUNT	DRAW METHOD
1st	10	10,000	1 TIME ON 4 DIGITS (COMMON TO ALL SERIES)
2nd	10	5,000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
3rd	10	1000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
4th	10	500	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
5th	10	200	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
6th	3500	100	ON 350 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
TOTAL	3550	5,17,000	(Total 355 Results)

GOLDEN LAXMI MOON WEDNESDAY WEEKLY FROM DRAW NO. 14 W.E.F. 20-10-2021 ONWARDS

PRIZE RANK	NO. OF PRIZES	PRIZE AMOUNT	DRAW METHOD
1st	10	10,000	1 TIME ON 4 DIGITS (COMMON TO ALL SERIES)
2nd	10	5,000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
3rd	10	1000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
4th	10	500	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
5th	10	200	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
6th	3500	100	ON 350 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
TOTAL	3550	5,17,000	(Total 355 Results)

**GOLDEN LAXMI JUPITER THURSDAY WEEKLY FROM DRAW NO. 14 W.E.F. 21-10-2021
ONWARDS**

PRIZE RANK	NO. OF PRIZES	PRIZE AMOUNT	DRAW METHOD
1st	10	10,000	1 TIME ON 4 DIGITS (COMMON TO ALL SERIES)
2nd	10	5,000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
3rd	10	1000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
4th	10	500	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
5th	10	200	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
6th	3500	100	ON 350 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
TOTAL	3550	5,17,000	(Total 355 Results)

**GOLDEN LAXMI MARS FRIDAY WEEKLY FROM DRAW NO. 14 W.E.F. 22-10-2021
ONWARDS**

PRIZE RANK	NO. OF PRIZES	PRIZE AMOUNT	DRAW METHOD
1st	10	10,000	1 TIME ON 4 DIGITS (COMMON TO ALL SERIES)
2nd	10	5,000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
3rd	10	1000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
4th	10	500	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
5th	10	200	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
6th	3500	100	ON 350 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
TOTAL	3550	5,17,000	(Total 355 Results)

**GOLDEN LAXMI MERCURY SATURDAY WEEKLY FROM DRAW NO. 14 W.E.F. 23-10-2021
ONWARDS**

PRIZE RANK	NO. OF PRIZES	PRIZE AMOUNT	DRAW METHOD
1st	10	10,000	1 TIME ON 4 DIGITS (COMMON TO ALL SERIES)
2nd	10	5,000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
3rd	10	1000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
4th	10	500	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
5th	10	200	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
6th	3500	100	ON 350 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
TOTAL	3550	5,17,000	(Total 355 Results)

**GOLDEN LAXMI VENUS SUNDAY WEEKLY FROM DRAW NO. 14 W.E.F. 24-10-2021
ONWARDS**

PRIZE RANK	NO. OF PRIZES	PRIZE AMOUNT	DRAW METHOD
1st	10	10,000	1 TIME ON 4 DIGITS (COMMON TO ALL SERIES)
2nd	10	5,000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
3rd	10	1000	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
4th	10	500	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
5th	10	200	ON 1 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
6th	3500	100	ON 350 TIMES ON 4 DIGITS (COMMON TO ALL SERIES)
TOTAL	3550	5,17,000	(Total 355 Results)

- (a) Price of the Lottery Ticket : ₹ 10/- (MRP).
- (b) Total number of tickets printed : 100000 (One Lakhs) tickets , Total 10 (Ten) Series: A,B,C,D,E,F,G,H,J,K. Numbering 0000 to 9999.
- (c) MRP Value of the Tickets Printed : ₹ 10,00,000/- (Ten Lakhs only).
- (d) Face Value of the Tickets (MRP Less GST) : ₹ 7,81,250/- (Seven Lakh Eighty One Thousand Two Hundred Fifty only).
- (e) Draw No. : 14 (Fourteen) Onwards.
- (f) Draw Time : 7:00 PM Onwards.
- (g) Periodicity of the Draw : Weekly (Except every 2nd Tuesday of Every Month).
- (h) Prize Structure : As mentioned above.
- (i) The amount offered as prize money : As mentioned above.
- (j) Procedure of Draw : As mentioned above.
- (k) All the prizes above worth Rs. 10,000/- will be liable to claim directly from Goa Government as per rules.
- (l) Deduction of Prize Money : Income Tax shall be deducted as per the provision of Income Tax Act.
- (m) Prize Claim : Within 30 Days from the date of Draw.
- (n) One ticket can win prizes of one rank only, whichever is highest in terms of prize money. Holder of said ticket shall be entitled for all the prizes selected rank.
- (o) The place, where the draw shall be conducted : Directorate of Goa State Lotteries, Panjim, Goa.
- (p) All the tickets printed, shall have Logo and Imprint of the State with specimen signature, Date of Draw, time of Draw, Lottery Number with Series, QR Code or Bar Code.
- (q) Printer Name & Address : HKG Printers & Packagers Pvt, Ltd. 302, Shagun Vatika, Prag Narayan Road, Gokhale Marg, Lucknow, Uttar Pradesh - 226001
- (r) Name of the Distributor : B. S. ENTERPRISES (LOTTERY DIVISION) UNIT OF GOLDWIN HEALTH CARE PVT. LTD. 201, BHAKTI PARK, MULUND (WEST), MUMBAI 400080.

- (s) Tickets to be sold in the proposed States : Maharashtra, Punjab, Goa, Sikkim, Mizoram, Arunachal Pradesh, Nagaland

Note: Details of Unsold Tickets, if any, shall be intimated by the Distributor 5 minutes before the Draw time by means of electronic media or internet or physically.

This Notification shall come into force with effect from 18th October, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R & C).

Porvorim, 30th September, 2021.

Notification

1-174-2020-21/DSSL/1900

In exercise of the powers conferred by sub-rule (1) of rule 6 of the Goa Lotteries (Regulation) Rules, 2003, read with rule 3 of the Lotteries (Regulation) Rules, 2010 the Government of Goa hereby frames the following Bumper lottery scheme, namely: —

GOA STATE LOTTERIES

RAJSHREE DIWALI SPECIAL LOTTERY 1ST DRAW ON 16-11-2021 (3RD TUESDAY)

RANK	NO. OF PRIZES	PRIZE AMOUNT	SUPER PRIZE AMOUNT	DRAW METHOD
1st	1	50,50,000	50,000	On one time on 5 digits with Series
2nd	5	90,000	10,000	On one time on 5 digits in each Series
3rd	150	9,000	1,000	On 10 times on 4 digits without Series. No repetition of any number of any ranks.
4th	150	5,000	500	On 10 times on 4 digits without Series. No repetition of any number of any ranks.
5th	150	3,000	300	On 10 times on 4 digits without Series. No repetition of any number of any ranks.
6th	150	1,000	100	On 10 times on 4 digits without Series. No repetition of any number of any ranks.
7th	150	700	70	On 10 times on 4 digits without Series. No repetition of any number of any ranks.
8th	7500	400	50	On 500 times on 4 digits without Series. No repetition of any number of any ranks.
TOTAL	8256	1,13,05,000	7,70,500	

- (a) The name of the lottery or lottery scheme : Rajshree Diwali Special Lottery.
- (b) Face value of the lottery ticket : Rs. 200/-.
- (c) Total number of tickets printed in case of paper lottery:
Total Tickets: 1,50,000 : Numbering ABCDE / 10000 to 39999.
- (d) Gross value of the tickets printed : Rs. 3,00,00,000/- (Three Crores only).
- (e) Face Value of tickets (MRP Less GST) : Rs. 2,34,37,500/-.
- (f) Name or names of the distributors or selling agents with their addresses and contact information

- Sole Purchaser : M/s Summit Online Trade Solutions Pvt. Ltd.
G-1, A Wing, Austin Plaza, Altinho, Panaji (Goa) – 403001.
E-mail: contact@sugaldamani.com
- Area Distributor : M/s Serenity Trades Pvt. Ltd., Maharashtra, Goa & Sikkim.
M/s Swastik Agencies, Punjab.
- (g) Prize Structure : As mentioned above.
- (h) The amount offered as prize money : As mentioned above.
- (i) Periodicity of the draw : Diwali Special dated 16-11-2021.
- (j) Draw Time : 07.00 p.m. Onwards.
- (k) The place where the draw shall be conducted:
Directorate of Small Savings & Lotteries, Serra Building, Altinho, Panaji, Goa.
- (l) The procedure for drawing the prize winning tickets or prize winners: As mentioned above.
Prizes are drawn using a draw machine as stipulated in Lotteries (Regulation) Rules, 2010, The Goa Lotteries (Regulation) Rules, 2003, the Goa Computerized Network Lottery Rules, 2003 and amendments made thereunder.
- (m) One ticket can win prizes of one rank only whichever is highest in terms of prize money. Holder of said ticket shall be entitled for all the prizes of selected rank.
- (n) The distributor and their sub-distributor/promoter/sub-agents/retailers are authorized to make payment of prizes up to Rs. 10,000/- on behalf of Government of Goa.
- (o) Lotteries are conducted strictly in compliance with the Lotteries (Regulation) Act, 1998, and the Lotteries (Regulation) Rules, 2010, The Goa Lotteries (Regulation) Rules, 2003, the Goa Computerized Network Lottery Rules, 2003 and amendments made thereunder.
- (p) All the tickets printed, shall have Logo and Imprint of the State with specimen signature, Date of Draw, time of Draw, Lottery Number with Series, QR Code or Bar Code.
- Note:* Details of Unsold Tickets, if any, shall be intimated by the Distributor before 5 minutes of the Draw time by means of electronic media or internet or physically.

This Notification shall come into force with effect from 16th day of November, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R & C).

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(06/2021-Rate)/1913

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(11/2017-Rate, dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(i) in the Table,—

(a) against serial number 3, in column (3), in item (iv), in clause (g), after the figures and letters “12AA”, word, figures and letters “or 12AB” shall be inserted;

(b) in serial number 17,—

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:—

(3)	(4)	(5)
"(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-";

(c) against serial number 26, in column (3),—

(A) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:—

(3)	(4)	(5)
"(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	-";

(B) in item (id), for the brackets, letters and word "(i), (ia), (ib) and (ic)", the brackets, letters and word "(i), (ia), (ib), (ic) and (ica)" shall be substituted;

(C) in item (iv), for the brackets, letters and word "(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)", the brackets, letters and word "(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)" shall be substituted;

(d) against serial number 27,-

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:—

(3)	(4)	(5)
"Other manufacturing services; publishing, printing and reproduction services; material recovery services	9	-";

(e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely:—

(3)	(4)	(5)
"(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet,— other than any place covered by (iiia) below	9	-
(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	-";

(f) against serial number 38, in column (3), in Explanation, for the figures, words and letter "234 of Schedule I", the figures, letter and words "201A of Schedule II" shall be substituted;

(ii) in the "Annexure: Scheme of Classification of Services", after serial number 118 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)
"118a	Group 99654		Multimodal Transport of goods from a place in India to another place in India
118b		996541	Multimodal Transport of goods from a place in India to another place in India".

2. This notification shall come into force with effect from the 1st day of October, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(07/2021-Rate)/1912

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification 38/1/2017-Fin(R&C)(12/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Table,—

(i) against serial number 1, in column (3), after the figures and letters "12AA", the word, figures and letters "or 12AB" shall be inserted;

(ii) against serial number 9AA, in column (3), after the words "hosted in India", the words "whenever rescheduled" shall be inserted;

(iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.";

(iv) against serial numbers 9D and 13, in column (3), after the figures and letters "12AA", the word, figures and letters "or 12AB" shall be inserted;

(v) against serial numbers 19A and 19B, in column (5), for the figures "2021", the figures "2022" shall be substituted;

(vi) serial number 43 and the entries relating thereto shall be omitted;

(vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India/contiguous States.	Nil	Nil";

(viii) against serial number 72, in column (3), after the words "for which", the figures, symbol and words "75% or more of the" shall be inserted;

(ix) against serial numbers 74A and 80, in column (3), after the figures and letters "12AA", word, figures and letters "or 12AB" shall be inserted;

(x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil";

2. This notification shall come into force with effect from the 1st day of October, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(08/2021-Rate)/1911

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification 38/1/2017-Fin(R&C)(1/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(a) in Schedule I – 2.5%,-

(i) after S. No. 71 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

"71A	1209	Tamarind seeds meant for any use other than sowing";
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(ii) S. Nos. 138 to 148 and the entries relating thereto shall be omitted;

(iii) after S. No. 186 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

"186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel";
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(iv) S. No. 187A and the entries relating thereto shall be omitted;

- (v) S. No. 234 and the entries relating thereto shall be omitted;
- (vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely:—
“(232) Pembrolizumab (Keytruda)”;
- (vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely:—
“(3) Retro fitment kits for vehicles used by the disabled”;
- (b) in Schedule II – 6%,—
- (i) against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely:—
“Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)”;
- (ii) S. No. 122 and the entries relating thereto shall be omitted;
- (iii) S. Nos. 127 to 132 and the entries relating thereto shall be omitted;
- (iv) after S. No. 201 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

“201A	84, 85 or 94	<p>Following renewable energy devices and parts for their manufacture:—</p> <p>(a) Bio-gas plant;</p> <p>(b) Solar power based devices;</p> <p>(c) Solar power generator;</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG);</p> <p>(e) Waste to energy plants/devices;</p> <p>(f) Solar lantern/solar lamp;</p> <p>(g) Ocean waves/tidal waves energy devices/plants;</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p><i>Explanation:—</i> If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 38/1/2017-Fin(R&C)(11/2017-Rate), dated the 30th June, 2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”;</p>
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- (v) S. Nos. 205A to 205H and the entries relating thereto shall be omitted;
- (vi) S. No. 232 and the entries relating thereto shall be omitted;
- (c) in Schedule III – 9%,—
- (i) after S. No. 26B and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

“26C	2601	Iron ores and concentrates, including roasted iron pyrites.
26D	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.

26E	2603	Copper ores and concentrates.
26F	2604	Nickel ores and concentrates.
26G	2605	Cobalt ores and concentrates.
26H	2606	Aluminium ores and concentrates.
26I	2607	Lead ores and concentrates.
26J	2608	Zinc ores and concentrates.
26K	2609	Tin ores and concentrates.
26L	2610	Chromium ores and concentrates.”;

(ii) after S. No. 101 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

“101A	3915	Waste, Parings and Scrap, of Plastics.”;
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(iii) for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely:—

“153A.	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.”;
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(iv) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

“157A.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
157B.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips).
157C.	4908	Transfers (decalcomanias).
157D.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
157E.	4910	Calendars of any kind, printed, including calendar blocks.
157F.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.”;

(v) after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

"398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.
398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).
398F	8606	Railway or tramway goods vans and wagons, not self-propelled.
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.";

(vi) against S. No. 447, in column (3), for the entry, the entry "Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.", shall be substituted;

(d) in Schedule IV – 14%,—

(i) after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

"12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.";
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2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(09/2021-Rate)/1910

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(2/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely:—

"86.	1209	Seeds, fruit and spores, of a kind used for sowing <i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.";
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2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(10/2021-Rate)/1909

In exercise of the powers conferred by sub-section (3) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification No. 38/1/2017-Fin(R&C)(4/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"3A.	33012400	Following essential oils other than those of citrus fruit namely:—	Any Unregistered Person	Any Registered Person.";
	,			
	33012510	a) Of peppermint (<i>Mentha piperita</i>);		
	,			
	33012520	b) Of other mints : Spearmint oil (<i>ex-menthaspicata</i>),		
	,	Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-</i>		
	33012530	<i>menthasylvestries</i>), Bergament oil (<i>ex-mentha</i>		
	,	<i>citrate</i>).		
	33012540			

2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(11/2021-Rate)/1914

In exercise of the powers conferred by sub-section (1) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(39/2017-Rate), dated the 2nd November, 2017, published in the Official Gazette, Extraordinary, Series I No. 31 dated the 2nd November, 2017, namely:—

In the said notification, in the Table, against S. No. 1,—

(i) in column (3), for the entry, the entry "(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government." shall be substituted;

(ii) in column (4), in the entry, for the words "food preparations" at both the places, where they occur, the word "goods" shall be substituted;

2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(12/2021-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as "the said Act"), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	2.5%

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
4	30	Heparin (anti-coagulant)	2.5%
5	30	Itolizumab	2.5%
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab&Etesevimab	2.5%
9	30	Casirivimab&Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

2. This notification shall come into force from the 1st day of October, 2021 and remain in force up to and inclusive of the 31st December, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th September, 2021.

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